

## **Income Tax - Residency**

### *How is Colorado residency determined?*

A Colorado resident is a person who has made a home in Colorado, or a person whose intention is to be a Colorado resident.

As evidence of a person's intentions, the Department of Revenue will consider, among other factors, Colorado voter registration, Colorado vehicle registration, Colorado driver's license, school registration, property ownership, and residence of spouse and children.

For income tax purposes, a part-year resident is an individual who was a resident of Colorado for only part of the tax year. This includes anyone who moved into Colorado with the intention of making his/her home here or a Colorado resident who moved out of Colorado with the intention of making his/her home elsewhere any time during the income tax year.

A nonresident is an individual who did not consider his/her home to be in Colorado at any time during the tax year even though the person may have temporarily resided and/or worked in Colorado.